

Article - Tax - General

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§13–703.

(a) If, with the intent to evade the payment of tax, a person, including an officer of a corporation, or a governmental unit makes a false tax return, the tax collector shall assess a penalty not exceeding 100% of the tax due.

(b) If, with the intent to evade the payment of tax, a person hired to prepare a tax return makes a false tax return, the tax collector shall assess the hired preparer a penalty not exceeding 100% of the tax due.

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